

Appln. No. 09/871,450
Amendment dated December 27, 2004
Reply to Office Action of June 28, 2004

Amendments to the Claims:

Please amend claim 41 and add new claims 43-45 as follows.
The following listing of claims will replace all prior versions,
and listings, of claims in the application.

Listing of Claims:

Claims 1-40 (Cancelled).

Claim 41 (Currently Amended). A contents transaction
network taxing method in which when a terminal of a contents
sender of a first region reads contents from a storage device
thereof at a request of a terminal of a contents receiver of a
5 second region and downloads the contents on the terminal of the
contents receiver via a network, a storage device and a display
device of the terminal of the contents receiver stores and
displays, respectively, the contents, the method comprising:

in response to ~~a~~ the terminal of ~~a~~ the contents receiver
10 ~~belonging to a first country or region~~ downloading the contents
via a ~~the~~ network from ~~a~~ the terminal of ~~a~~ the contents sender
~~belonging to a second country or region,~~ at least one of:

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(i) causing a terminal of a tax collection authority having a right to impose a tax on the downloaded contents in the first country or region to collect the tax via the network from ~~a~~ the terminal of the contents sender ~~a tax payer who is liable to pay the tax;~~

(ii) causing the terminal of the contents sender ~~tax payer~~ to pay the tax via the network to the terminal of the tax collection authority; and

(iii) causing the terminal of ~~one of (a) the contents sender and (b) the tax collection authority~~ to notify ~~a~~ the terminal of the contents sender ~~tax payer~~ of information on the tax via the network.

Claim 42 (Previously Presented). A recording medium having recorded thereon a computer readable program for performing the method of claim 41.

Claim 43 (New). A tax collecting authority's terminal for use in a contents transaction network taxing system in which when a contents sender's terminal of a first region reads contents from a storage device thereof at a request of a contents receiver's terminal of a second region and downloads the contents

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on the contents receiver's terminal via a network, a storage device and a display device of the contents receiver's terminal stores and displays, respectively, the contents,

10 in response to the contents receiver's terminal downloading the contents via the network from the contents sender's terminal, the tax collecting authority's terminal, having a right to impose a tax on the downloaded content in the second region, performing a process for collecting the tax via the network from the contents sender's terminal.

Claim 44 (New). A contents sender's terminal for use in a contents transaction network taxing system in which the contents sender's terminal is part of a first region and when the contents sender's terminal reads contents from a storage device thereof at
5 a request of a contents receiver's terminal which is part of a second region and downloads the contents on the contents receiver's terminal via a network, a storage device and a display device of the contents receiver's terminal stores and displays, respectively, the contents,

10 in response to the contents receiver's terminal downloading the contents via the network from the contents sender's terminal, the contents sender's terminal performing a process for paying

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the tax via the network to the tax collecting authority's
terminal.

Claim 45 (New). The tax collecting authority terminal of
claim 43, wherein in response to the contents receiver's terminal
downloading the contents via the network from the contents
sender's terminal, the tax collecting authority's terminal
5 performs a process for notifying the contents sender's terminal
of information on the tax via the network.